

**EXHIBIT I-A
CITY OF SAN JOSE**

ANALYSIS OF GOVERNMENTAL ACTIVITIES' STATEMENT OF ACTIVITIES

YDA 44
5-6-13

	For the Years Ended June 30,			
	2007	2008	2009	2010
	(All figures in 000's of Dollars)			
			2011	2012
Expenses				
General government	120,362	142,886	172,077	137,159
Public safety	393,449	476,570	463,196	457,892
Community services	276,343	211,511	276,396	260,835
Sanitation	99,720	113,525	122,705	130,343
Capital maintenance	528,727	569,636	595,547	588,382
Unallocated interest and fiscal changes	154,135	170,852	166,672	161,734
Total governmental activities expenses	1,572,736	1,684,980	1,796,593	1,736,345
Program revenues				
Charges for services	273,679	325,853	297,788	291,708
Operating grants and contributions	93,090	94,357	115,965	110,926
Capital grants and contributions	68,835	48,075	26,306	49,926
Total Program Revenues	435,604	468,285	440,059	452,560
Net (expense) revenues and change in net assets -	(1,137,132)	(1,216,695)	(1,356,534)	(1,283,785)
Governmental Activities			(1,249,038)	(1,095,359)

EXHIBIT I-A
CITY OF SAN JOSE
ANALYSIS OF GOVERNMENTAL ACTIVITIES' STATEMENT OF ACTIVITIES

	<i>For the Years Ended June 30,</i>			
	2007	2008	2009	2010
				2011
				2012
	<i>(All figures in 000's of Dollars)</i>			
Net (expense) revenues and change in net assets -				
Governmental Activities	(1,137,132)	(1,216,695)	(1,356,534)	(1,283,785)
General revenues, special items and transfers				(1,249,038)
Taxes				
Property and other taxes	467,917	495,731	507,273	498,973
Utility tax	79,129	82,255	93,619	108,151
Franchise tax	40,415	41,064	41,067	38,410
Transient occupancy tax	21,400	23,900	19,261	17,250
Business license fee	39,502	39,901	38,597	34,952
Marijuana tax	0	0	0	0
City designated tax revenues	648,363	682,851	699,817	697,736
Sales tax shared revenue	145,340	149,500	127,802	123,312
State of California in-lieu	5,911	9,244	8,839	7,169
Total taxes	799,614	841,595	836,458	828,217
Unrestricted interest and investment earnings	39,359	65,721	34,092	5,010
Other revenue	35,875	53,420	40,372	35,786
Gain on sale of capital assets	0	0	0	0
Total general revenues and special items	874,848	960,736	910,922	869,013
Transfers	6,418	9,383	5,285	3,291
Total General Revenues, special items and transfers	881,266	970,119	916,207	872,304
Extraordinary gain (loss) from dissolution of the Redevelopment Agency	0	0	0	0
Change in Net Assets - increase (decrease)	(255,866)	(246,576)	(440,327)	(411,481)
Net Assets - beginning of year	6,030,359	5,774,493	5,527,917	5,087,590
Net Assets - end of year	5,774,493	5,527,917	5,087,590	4,676,109
Depreciation Expense	339,890	345,815	350,228	354,414
				362,390
				362,744

EXHIBIT I-B

CITY OF SAN JOSE

ANALYSIS OF GOVERNMENTAL ACTIVITIES' STATEMENT OF NET ASSETS

	For the Years Ended June 30,			
	2007	2008	2009	2010
	(All figures in 000's of Dollars)			
			2011	2012
Assets				
Unrestricted cash and investments	714,736	819,902	751,473	628,391
Other current assets	165,967	171,946	180,545	148,161
Total current assets	880,703	991,848	932,018	776,552
Restricted cash and investments with fiscal agents	634,824	563,982	523,216	441,826
Non-current assets	324,079	396,076	389,146	423,704
Capital assets	7,952,920	7,806,763	7,631,580	7,412,751
Total assets	9,792,526	9,758,669	9,475,960	9,054,833
Liabilities				
Current liabilities	440,761	429,002	463,957	489,706
Non-current liabilities	3,577,272	3,801,750	3,924,413	3,889,018
Total liabilities	4,018,033	4,230,752	4,388,370	4,378,724
Current Asset to Current Liability Ratio	2.00	2.31	2.01	1.59
			1.80	4.79
Net Assets				
Invested in capital assets, net of related debt	5,193,578	4,769,191	4,400,552	4,201,672
Restricted				
Debt service	53,475	75,956	123,160	113,833
Capital projects	244,876	317,678	251,485	217,590
Community services	199,983	265,837	276,040	192,702
Public safety	3,057	3,392	3,439	3,806
Total restricted	501,391	662,863	654,124	527,931
Unrestricted	79,524	95,863	32,914	(53,494)
Net Assets - end of year	5,774,493	5,527,917	5,087,590	4,676,109
			4,303,623	6,092,877

EXHIBIT I-C
CITY OF SAN JOSE
COMPUTATION OF NET RESOURCES AND RATIO ANALYSIS OF GOVERNMENT ACTIVITIES

	<i>For the Years Ended June 30,</i>			
	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
	<i>(All figures in 000's of Dollars)</i>			
Computation of Governmental Activities Net Resources Available				
1 Long-term debt - non-current portion	3,577,272	3,801,750	3,924,413	3,889,018
2 Capital assets	7,952,920	7,806,763	7,631,580	7,412,751
3 Less: net assets invested in capital assets, net of related debt	(5,193,578)	(4,769,191)	(4,400,552)	(4,201,672)
4 Related debt invested in capital assets (line 2 minus line 3)	2,759,342	3,037,572	3,231,028	3,211,079
5 Debt unrelated to capital assets applied to unrestricted net assets (line 1 minus line 4)	817,930	764,178	693,385	677,939
6 Non-current assets	(324,079)	(396,076)	(389,146)	(423,704)
7 Unrestricted net assets	79,524	95,863	32,914	(53,494)
8 Governmental Activities Unrestricted Resources (line 5 plus line 6)	<u>573,375</u>	<u>463,965</u>	<u>337,153</u>	<u>200,741</u>

Ratio Analysis - Unrestricted Resources to Revenues and Expenses

Total Revenues	435,604	468,285	440,059	452,560	449,944	487,510
Program revenues - from Exhibit I-A						
Total General Revenues, special items and transfers - from Exhibit I-A	874,848	960,736	910,922	869,013	871,249	805,877
	<u>1,310,452</u>	<u>1,429,021</u>	<u>1,350,981</u>	<u>1,321,573</u>	<u>1,321,193</u>	<u>1,293,387</u>
% of unrestricted resources to total revenues	43.75%	32.47%	24.96%	15.19%	14.98%	16.21%
Program expenses - from Exhibit I-A	1,572,736	1,684,980	1,796,593	1,736,345	1,698,982	1,582,869
% of unrestricted resources to total expenses	36.46%	27.54%	18.77%	11.56%	11.65%	13.24%

EXHIBIT II-A
CITY OF SAN JOSE
ANALYSIS OF GENERAL GOVERNMENT REVENUES

Fiscal Year Ended June 30,	(In 000's)									
	Total	% Change From Prior Year	Taxes and Special Assessments	% Change From Prior Year	Licenses, Permits and Fines	% Change From Prior Year	Inter- Governmental	% Change From Prior Year	Charges for Services	% Change From Prior Year
2002	1,184,730	N/A	663,580	N/A	70,803	N/A	79,756	N/A	173,942	N/A
2003	1,148,817	(3.03%)	676,229	1.91%	73,687	4.07%	78,946	(1.02%)	177,567	2.08%
2004	1,076,119	(6.33%)	646,732	(4.36%)	83,631	13.49%	67,254	(14.81%)	202,564	14.08%
2005	1,185,065	10.12%	686,088	6.09%	86,518	3.45%	81,352	20.96%	225,397	11.27%
2006	1,268,641	7.05%	730,905	6.53%	90,351	4.43%	80,003	(1.66%)	250,975	11.35%
2007	1,385,690	9.23%	788,690	7.91%	88,611	(1.93%)	92,051	15.06%	265,381	5.74%
2008	1,493,693	7.79%	827,531	4.92%	89,656	1.18%	96,930	5.30%	296,281	11.64%
2009	1,454,607	(2.62%)	808,152	(2.34%)	84,274	(6.00%)	120,460	24.28%	322,002	8.68%
2010	1,392,058	(4.30%)	806,979	(0.15%)	81,983	(2.72%)	101,527	(15.72%)	308,164	(4.30%)
2011	1,314,864	(5.55%)	805,034	(0.24%)	93,471	14.01%	113,669	11.96%	206,328	(33.05%)
2012	1,288,943	(1.97%)	792,356	(1.57%)	62,197	(33.46%)	112,169	(1.32%)	227,522	10.27%
IRR since 2002		<u>0.85%</u>		<u>1.79%</u>		<u>(1.29%)</u>		<u>3.47%</u>		<u>2.72%</u>
IRR since 2007		<u>(1.44%)</u>		<u>0.09%</u>		<u>(6.83%)</u>		<u>4.03%</u>		<u>(3.03%)</u>
		<u>(1.12%)</u>	792,356	0.21%						
Fiscal Year Ended June 30,	Rent	% Change From Prior Year	Interest and Other Income	% Change From Prior Year						
2002	10,705	N/A	185,944	N/A						
2003	9,142	(14.60%)	133,246	(28.34%)						
2004	7,856	(14.07%)	68,082	(48.91%)						
2005	8,211	4.52%	97,499	43.21%						
2006	9,836	19.79%	106,571	9.30%						
2007	10,326	4.98%	140,631	31.96%						
2008	13,789	33.54%	169,506	20.53%						
2009	12,740	(7.61%)	106,979	(36.89%)						
2010	19,676	54.44%	73,729	(31.08%)						
2011	21,092	7.20%	75,270	2.09%						
2012	20,970	(0.58%)	73,729	(2.05%)						
IRR since 2002		<u>6.96%</u>		<u>(8.84%)</u>						
IRR since 2007		<u>15.22%</u>		<u>(12.12%)</u>						

EXHIBIT 11-6
CITY OF SAN JOSE
ANALYSIS OF GENERAL GOVERNMENT TAX REVENUES

(In 000's)

Fiscal Year Ended June 30,	Total Tax Revenues	% Change From Prior Year	Property Taxes	% Change From Prior Year	Utility Taxes	% Change From Prior Year	Franchise Taxes	% Change From Prior Year	Transient Occupancy Taxes	% Change From Prior Year
2002	648,824	N/A	356,136	N/A	66,889	N/A	34,432	N/A	6,820	N/A
2003	640,924	(1.22%)	351,902	(1.19%)	65,785	(1.65%)	32,093	(6.79%)	14,600	114.08%
2004	620,424	(3.20%)	338,210	(3.89%)	68,455	4.06%	31,712	(1.19%)	14,166	(2.97%)
2005	670,973	8.15%	398,541	17.84%	73,081	6.76%	33,722	6.34%	15,957	12.64%
2006	703,737	4.88%	430,426	8.00%	75,489	3.29%	36,760	9.01%	19,214	20.41%
2007	760,112	8.01%	467,917	8.71%	79,129	4.82%	40,415	9.94%	21,400	11.38%
2008	801,694	5.47%	495,731	5.94%	82,255	3.95%	41,064	1.61%	23,900	11.68%
2009	797,861	(0.48%)	507,273	2.33%	93,619	13.82%	41,067	0.01%	19,261	(19.41%)
2010	793,285	(0.57%)	498,973	(1.64%)	108,151	15.52%	38,410	(6.47%)	17,250	(10.44%)
2011	793,059	(0.03%)	481,145	(3.57%)	108,528	0.35%	41,273	7.45%	18,102	4.94%
2012	736,586	(7.12%)	404,877	(15.85%)	110,912	2.20%	41,709	1.06%	22,451	24.02%
IRR since 2002		1.28%		1.29%		5.19%		1.94%		12.65%
IRR since 2007		(0.63%)		(2.85%)		6.99%		0.63%		0.96%

Fiscal Year Ended June 30,	Marijuana Tax	% Change From Prior Year	Sales Taxes - Shared Revenues	% Change From Prior Year	State - In Lieu	% Change From Prior Year
2002	0	N/A	133,241	N/A	51,306	N/A
2003	0	N/A	122,757	(7.87%)	53,787	4.84%
2004	0	N/A	126,426	2.99%	41,455	(22.93%)
2005	0	N/A	128,822	1.90%	20,850	(49.70%)
2006	0	N/A	136,031	5.60%	5,817	(72.10%)
2007	0	N/A	145,340	6.84%	5,911	1.62%
2008	0	N/A	149,500	2.86%	9,244	56.39%
2009	0	N/A	127,802	(14.51%)	8,839	(4.38%)
2010	0	N/A	123,312	(3.51%)	7,189	(18.67%)
2011	1,152	N/A	137,970	11.89%	4,889	(31.99%)
2012	0	(100.00%)	154,026	11.64%	2,611	(46.59%)
IRR since 2002		N/A		1.46%		(25.76%)
IRR since 2007		N/A		1.17%		(15.08%)

EXHIBIT II-C
CITY OF SAN JOSE
ANALYSIS OF THE QUARTERLY ALLOCATION OF
THE BRADLEY-BURNS 1% SALES TAX

Quarter Ended	Total Local Sales Tax	\$ Change	Quarterly % Change	Yearly \$ Change	Yearly % Change
December 31, 2005	28,107,654	N/A	N/A	N/A	N/A
March 31, 2006	24,730,477	(3,377,177)	(12.02%)	N/A	N/A
June 30, 2006	28,409,812	3,679,335	14.88%	N/A	N/A
September 30, 2006	24,871,422	(3,538,390)	(12.45%)	N/A	N/A
December 31, 2006	27,931,045	3,059,623	12.30%	(176,609)	(0.63%)
March 31, 2007	25,731,252	(2,199,793)	(7.88%)	1,000,775	4.05%
June 30, 2007	28,990,326	3,259,074	12.67%	580,514	2.04%
September 30, 2007	27,812,272	(1,178,054)	(4.06%)	2,940,850	11.82%
December 31, 2007	29,130,123	1,317,851	4.74%	1,199,078	4.29%
March 31, 2008	28,080,077	(1,050,046)	(3.60%)	2,348,825	9.13%
June 30, 2008	28,047,954	(32,123)	(0.11%)	(942,372)	(3.25%)
September 30, 2008	27,729,686	(318,268)	(1.13%)	(82,586)	(0.30%)
December 31, 2008	26,701,159	(1,028,527)	(3.71%)	(2,428,964)	(8.34%)
March 31, 2009	19,843,380	(6,857,779)	(25.68%)	(8,236,697)	(29.33%)
June 30, 2009	20,177,372	333,992	1.68%	(7,870,582)	(28.06%)
September 30, 2009	24,202,964	4,025,592	19.95%	(3,526,722)	(12.72%)
December 31, 2009	25,294,376	1,091,412	4.51%	(1,406,783)	(5.27%)
March 31, 2010	22,426,639	(2,867,737)	(11.34%)	2,583,259	13.02%
June 30, 2010	24,473,209	2,046,570	9.13%	4,295,837	21.29%
September 30, 2010	25,394,517	921,308	3.76%	1,191,553	4.92%
December 31, 2010	27,937,837	2,543,320	10.02%	2,643,461	10.45%
March 31, 2011	23,228,353	(4,709,484)	(16.86%)	801,714	3.57%
June 30, 2011	27,315,153	4,086,800	17.59%	2,841,944	11.61%
September 30, 2011	27,496,169	181,016	0.66%	2,101,652	8.28%
December 31, 2011	29,640,062	2,143,893	7.80%	1,702,225	6.09%
March 31, 2012	26,510,632	(3,129,430)	(10.56%)	3,282,279	14.13%
June 30, 2012	30,008,021	3,497,389	13.19%	2,692,868	9.86%
September 30, 2012	29,261,919	(746,102)	(2.49%)	1,765,750	6.42%
December 31, 2012	31,088,550	1,826,631	6.24%	1,448,488	4.89%

**EXHIBIT III-A
CITY OF SAN JOSE
CONSERVATIVE NATIONAL
GENERAL FUND**

	2007	2008	2009	2010	2011	2012
	<i>For the Years Ended June 30,</i>					
	<i>(All figures in 000's of Dollars)</i>					
Revenue						
<i>Adopted Budget</i>						
Total Amendments	632,802	668,850	664,800	680,351	672,750	687,942
<i>Final Budget</i>	40,743	20,591	(106)	(14,074)	103,182	41,172
	673,545	689,441	664,694	666,277	775,932	729,114
% Change from <i>Adopted Budget</i>	6.44%	3.08%	(0.02%)	(2.07%)	15.34%	5.98%
<i>Actual - Budgetary Basis</i>						
<i>Adopted Revenue Variance</i>	672,849	687,445	663,659	653,393	680,506	721,966
Variance as a % of <i>Adopted Budget</i>	40,047	18,595	(1,141)	(26,958)	7,756	34,024
<i>Final Revenue Variance</i>	6.33%	2.78%	(0.17%)	(3.96%)	1.15%	4.95%
Variance as a % of <i>Final Budget</i>	(696)	(1,996)	(1,035)	(12,884)	(95,426)	(7,148)
	(0.10%)	(0.29%)	(0.16%)	(1.93%)	(12.30%)	(0.98%)
Expenditures						
<i>Adopted Budget</i>						
Total Amendments	712,668	767,004	817,687	766,085	742,453	739,371
<i>Final Budget</i>	37,735	63,600	(3,351)	1,198	15,437	4,385
	750,403	830,604	814,336	767,283	757,890	743,756
% Change from <i>Adopted Budget</i>	5.29%	8.29%	(0.41%)	0.16%	2.08%	0.59%
<i>Actual - Budgetary Basis</i>						
<i>Adopted Expenditure Variance</i>	663,350	740,939	746,116	704,337	706,610	694,090
Variance as a % of <i>Adopted Budget</i>	49,318	26,065	71,571	61,748	35,843	45,281
<i>Final Expenditure Variance</i>	6.92%	3.40%	8.75%	8.06%	4.83%	6.12%
Variance as a % of <i>Final Budget</i>	87,053	89,665	68,220	62,946	51,280	49,666
	11.60%	10.80%	8.38%	8.20%	6.77%	6.68%

EXHIBIT III-A
CITY OF SAN JOSE
TRANSITORY AND CONSERVATIVE NATURE OF THE BUDGET
GENERAL FUND

	<i>For the Years Ended June 30,</i>			
	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
	<i>(All figures in 000's of Dollars)</i>			
			<i>2011</i>	<i>2012</i>
Other financing sources (uses)				
<i>Adopted Budget</i>	1,092	2,992		(8,974)
Total Amendments	(50)	(2,182)	(6,606)	(9,557)
<i>Final Budget</i>	1,042	810	3,666	(18,531)
% Change from <i>Adopted Budget</i>	(4.58%)	(72.93%)	(2,940)	106.50%
			(55.50%)	
<i>Actual - Budgetary Basis</i>	2,352	837	602	(13,659)
<i>Adopted Other Financing Sources (Uses) Variance</i>	1,260	(2,155)	7,208	(4,685)
Variance as a % of <i>Adopted Budget</i>	115.38%	(72.03%)	(109.11%)	52.21%
<i>Final Other Financing Sources (Uses) Variance</i>	1,310	27	3,542	4,872
Variance as a % of <i>Final Budget</i>	125.72%	3.33%	(120.48%)	(26.29%)
Total Variance Adopted Budget				
Favorable (Unfavorable)	90,625	42,505	50,807	74,620
Variance as a % of Budgeted Expenditures	12.72%	5.54%	6.84%	10.09%
Total Variance Final Budget				
Favorable (Unfavorable)	87,667	87,696	(40,604)	47,390
Variance as a % of Budgeted Expenditures	11.68%	10.56%	(5.36%)	6.37%
Excess (Deficiency) of Adopted Budget Revenues Over Adopted Budget Expenditures Including Other Financial Sources (Uses)	(78,774)	(95,162)	(76,309)	(60,403)
Excess (Deficiency) of Final Budget Revenues Over Final Budget Expenditures Including Other Financial Sources (Uses)	(75,816)	(140,353)	15,102	(33,173)
Excess (Deficiency) of Actual Revenues Over Final Actual Expenditures Including Other Financial Sources (Uses)	11,851	(52,657)	(25,502)	14,217

EXHIBIT III-A
CITY OF SAN JOSE
RECONCILIATION OF BUDGET BASIS ACCOUNTING TO GAAP BASIS ACCOUNTING
GENERAL FUND

	For the Years Ended June 30,					
	2007	2008	2009	2010	2011	2012
	(All figures in 000's of Dollars)					
Excess (Deficiency) of Actual Revenues Over Final Actual Expenditures Including Other Financial Sources (Uses) - Budget Basis	11,851	(52,657)	(92,045)	(57,681)	(25,502)	14,217
Revenue Differences	1,436	6,963	(563)	(4,111)	303	(92)
Expenditure differences	30,340	41,856	26,668	20,856	20,933	21,102
Other financing sources (uses) differences	0	374	0	630	0	0
Extraordinary Item - Loss on dissolution of Redevelopment Agency	0	0	0	0	0	(18,820)
Total difference between Budget and GAAP basis of Accounting	31,776	49,193	26,105	17,375	21,236	2,190
Excess (Deficiency) of Actual Revenues Over Final Actual Expenditures Including Other Financial Sources (Uses) - GAAP Basis	43,627	(3,464)	(65,940)	(40,306)	(4,266)	16,407
Beginning Fund Balance	236,970	280,597	277,133	211,193	170,887	166,621
Prior period adjustment	0	0	0	0	0	0
Ending Fund Balance	280,597	277,133	211,193	170,887	166,621	183,028

EXHIBIT IV-A
CITY OF SAN JOSE
GENERAL FUND

	For the Years Ended June 30,			
	2007	2008	2009	2010
	(All figures in 000's of Dollars)			
			2011	2012
Assets				
Cash and investments	226,713	246,586	218,536	173,830
Other assets	103,027	86,623	63,537	61,006
Total Assets	329,740	333,209	282,073	234,836
Liabilities	49,143	56,076	70,880	63,949
Asset to liability ratio	6.71	5.94	3.98	3.67
Fund Balance				
Reserved for:				
Encumbrances	28,678	41,648	25,824	
Non-current advances, loans and other assets	7,030	6,863	6,576	
Total reserved balance	35,708	48,511	32,400	
Unreserved				
Unreserved - designated for				
Future projects	91,850	69,029	50,454	
Contingencies	67,176	63,840	47,296	
Unreserved - Undesignated	85,863	95,753	81,043	
Total unreserved balance	244,889	228,622	178,793	
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total Fund Balance	280,597	277,133	211,193	170,887
Total Liabilities and Fund Balance	329,740	333,209	282,073	234,836

EXHIBIT IV-B
CITY OF SAN JOSE
COMPUTATION OF UNRESTRICTED FUND BALANCE

Computation of Unrestricted Fund Balance - New Standard

Fiscal Year Ended June 30,	Committed	Assigned	Unassigned	Unrestricted Fund Balance
2010	55,414	70,257	44,444	170,115
2011	51,587	69,852	44,772	166,211
2012	63,014	70,236	49,373	182,623

Computation of Unrestricted Fund Balance - Old Standard

Fiscal Year Ended June 30,	Unreserved / Unrestricted Fund Balance	Reserved Encumbrances	Non-current advances, loans and other assets	Advances and Deposits	Unrestricted Fund Balance
2007	244,889	28,678	7,030	(13)	280,584
2008	228,622	41,648	6,863	(13)	277,120
2009	178,793	25,824	6,576	(13)	211,180
2010	170,115	N/A	N/A	N/A	170,115
2011	166,211	N/A	N/A	N/A	166,211
2012	182,623	N/A	N/A	N/A	182,623

EXHIBIT V-A
CITY OF SAN JOSE
ANALYSIS OF GENERAL FUND TRANSFERS

	For the Years Ended June 30,				
	2007	2008	2009	2010	2011
	(All figures in 000's of Dollars)				
Funds Making Transfers To the General Fund					
Redevelopment Agency	335	594	2,004	1,371	382
San Jose Financing Authority	0	0	0	0	0
Housing Activities - OPEB reimbursement	0	22	21	0	188
Nonmajor governmental funds	32,235	31,537	27,339	13,425	28,277
Municipal Water System - in lieu taxes and rate of return on capital	1,735	1,088	725	0	0
Wastewater Treatment System - Reimbursement	0	0	0	138	0
Norman Y Mineta San Jose International Airport - OPEB reimbursement	0	110	104	0	0
Parking Fund - non downturn receipts	0	0	0	598	0
Parking Fund - OPEB reimbursement	0	5	51	0	0
Wastewater Treatment System - in lieu taxes	3,648	5,829	2,559	0	0
Transfers to General Fund similar to revenues	37,953	39,185	32,803	15,532	28,847
Housing Activities - other	120	0	0	2,602	44
Special Assessment Districts	0	0	6	4,512	1
San Jose Financing Authority	0	7	0	16	0
Internal Service Funds	0	0	0	0	99
	<u>38,073</u>	<u>39,192</u>	<u>32,809</u>	<u>22,662</u>	<u>28,991</u>
					<u>12,605</u>

Funds Receiving Transfers From the General Fund					
San Jose Financing Authority	6,195	6,222	2,242	3,799	1,389
Nonmajor governmental funds	29,293	31,386	38,403	24,425	27,375
Transfers to General Fund similar to expenditures	35,488	37,608	40,645	28,224	28,764
Redevelopment Agency	50	100	1,435	0	79
Housing Activities	0	0	0	0	44
Special Assessment Districts	0	0	0	545	0
Municipal Water System	193	0	0	0	0
Norman Y Mineta San Jose International Airport	0	647	282	0	0
Internal Service Fund	0	0	0	0	87
	<u>35,731</u>	<u>38,355</u>	<u>42,362</u>	<u>28,769</u>	<u>28,974</u>
					<u>27,233</u>

EXHIBIT V-B
CITY OF SAN JOSE

**ADJUSTMENTS TO REVENUE AND EXPENDITURES TO
COMPUTE REVENUE AND EXPENDITURE RATIOS**

(All figures in 000's of Dollars)

Computation of Adjusted GAAP Revenues

Fiscal Year Ended June 30,	GAAP Revenues	Transfers In Exhibit V-A	Adjusted GAAP Revenues
2007	674,285	37,953	712,238
2008	694,408	39,185	733,593
2009	663,096	32,803	695,899
2010	649,282	15,532	664,814
2011	680,809	28,847	709,656
2012	694,408	11,854	706,262

Computation of Adjusted GAAP Expenditures

Fiscal Year Ended June 30,	GAAP Expenditures	Transfers Out Exhibit V-A	Adjusted GAAP Expenditures
2007	633,010	35,488	668,498
2008	699,083	37,608	736,691
2009	719,448	40,645	760,093
2010	683,481	28,224	711,705
2011	685,677	28,764	714,441
2012	699,083	27,122	726,205

EXHIBIT V-C
CITY OF SAN JOSE
% OF UNRESTRICTED FUND BALANCE TO GAAP REVENUES AND EXPENDITURES
GENERAL FUND

(All figures in 000's of Dollars)

Unrestricted Fund Balance to GAAP Revenues

<i>Year Ended June 30,</i>	<i>Unrestricted Fund Balance</i>	<i>Adjusted GAAP Revenues</i>	<i>Balance as a % of Total Revenues</i>	<i>5% of Adjusted GAAP Revenues</i>	<i>Unrestricted Fund Balance in Excess of 5% of Revenues</i>
2007	280,584	712,238	39.39%	35,612	244,972
2008	277,120	733,593	37.78%	36,680	240,440
2009	211,180	695,899	30.35%	34,795	176,385
2010	170,115	664,814	25.59%	33,241	136,874
2011	166,211	709,656	23.42%	35,483	130,728
2012	182,623	706,262	25.86%	35,313	147,310

Unrestricted Fund Balance to GAAP Expenditures

<i>Year Ended June 30,</i>	<i>Unrestricted Fund Balance</i>	<i>Adjusted GAAP Expenditures</i>	<i>Balance as a % of Total Expenditures</i>	<i>5% of Adjusted GAAP Expenditures</i>	<i>Unrestricted Fund Balance in Excess of 5% of Expenditures</i>
2007	280,584	668,498	41.97%	33,425	247,159
2008	277,120	736,691	37.62%	36,835	240,285
2009	211,180	760,093	27.78%	38,005	173,175
2010	170,115	711,705	23.90%	35,585	134,530
2011	166,211	714,441	23.26%	35,722	130,489
2012	182,623	726,205	25.15%	36,310	146,313

EXHIBIT VI
CITY OF SAN JOSE
OTHER GOVERNMENTAL FUNDS

	<i>For the Years Ended June 30,</i>			
	<i>2007</i>	<i>2008</i>	<i>2009</i>	<i>2010</i>
	<i>(All figures in 000's of Dollars)</i>			
			<i>2011</i>	<i>2012</i>
Other Governmental Funds				
Assets				
Cash and investments	484,876	568,186	376,925	359,827
Other assets	1,064,626	1,057,855	1,089,888	857,422
Total Assets	1,549,502	1,626,041	1,466,813	1,217,249
Liabilities	447,989	399,415	385,005	214,148
Asset to liability ratio	3.46	4.07	3.81	5.68
Fund Balance				
Reserved				
Encumbrances	169,512	247,139	187,195	127,042
Noncurrent advances, Loans, and other assets	226,655	294,458	314,712	394,336
Debt Service	143,616	153,413	202,368	188,094
Restricted cash commitments	8	398	591	1,759
Total unreserved balance	539,791	695,408	704,866	711,231
Nonspendable	561,752	531,218	499,677	317,042
Restricted			1,111	20,508
Committed			1,007,431	921,164
Assigned			53,416	28,928
Unassigned			20,072	32,673
Total Fund Balance	1,101,543	1,226,626	(222)	(172)
Total Liabilities and Fund balance	1,549,532	1,626,041	1,081,808	1,003,101
			1,466,813	1,217,249